

# Recommended Classification of Revenues for GASB 34

Last updated: 4/18/02

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Revenue Code	Name of Revenue Type  U = Usually M = Maybe	General Revenue	Program Revenue			May be General or Program Revenue?	Comments
			Charges for Services	Grants & Contributions			
				Operating	Capital		
1110	District Tax Levy	U					
1111	District Levy – Real Property	U					
1112	District Levy – Personal Property	U					
1113	District Levy – Heavy Motor Vehicles	U					
1114	District Levy – Personal Property/Mobile Homes	U					
1116	District Levy – Net & Gross Proceeds	U					
1117	District Levy – Distribution of Prior Year’s Protested Taxes	U					
1118	District Levy – Dept. of Revenue Tax Audit Receipts	U					
1123	Coal Gross Proceeds	U					
1130	Tax Title and Property Sales	U					
1190	Penalties and Interest on Taxes	U					
1200	Revenue from Local Govt Units Other Than School Districts	M	M	M	M	Yes	
1310	Individual Tuition	M	U				
1311	Driver’s Education Fees		U				
1320	School Tuition from Other School Districts Within State	M	U				
1330	School Tuition from Other School Districts Outside State		U				
1340	Fees for Adult Education		U				
1410	Individual Transportation Fees		U				
1420	Transportation Fees from Other School Districts Within the State		U				
1430	Transportation Fees from Other School Districts Outside the State		U				
1440	Other Transportation Fees		U				
1510	Interest Earnings	U					
1520	Dividends on Investments	U					

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1530	Net Increase (Decrease) in the Fair Value of Investments	U					
1611	National School Lunch Program		U				
1612	School Breakfast Program		U				
1613	Special Milk Program		U				
1614	Snack Sales		U				
1621	Lunch Sales		U				
1622	Breakfast Sales		U				
1623	Milk Sales		U				
1624	Snack Sales		U				
1630	Catering Sales		U				
1632	Daily Adult Sales		U				
1634	Daily Ala Carte Sales		U				
1636	Summer Program – Adult Sales		U				
1700	Student Extracurricular Activity Receipts		U	M			
1800	Revenue from Community Services Activities		U				
1900	Other Revenue	U	M	M	M	Yes	
1910	Rentals	M	U			Yes	
1911	Private Insurance – Audiological	M	U			Yes	
1912	Private Insurance – Physical Therapy	M	U			Yes	
1913	Private Insurance – Occupational Therapy	M	U				
1914	Private Insurance – Speech Therapy	M	U				
1915	Dormitory Charges	M	U				
1920	Contributions and Donations from Private Sources	M	M	M	M	Yes	Depending on requirement of donation
1940	Textbook Sales and Rentals	U	M			Yes	
1945	Fees-Users/Resale of Supplies	U	M				
1950	Services Provided Other School Districts or Cooperatives	M	U			Yes	
1960	Services Provided Other Local Government Units	M	U			Yes	
1970	Services Provided Other Funds	M	U			Yes	Internal Service Funds eliminated from district-wide statements.
1981	Summer School – Tuition		U				

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1982	Summer Session – Driver’s Education Fees		U				
2114	County Metal Mines License Taxes	U					
2115	County Hard Rock Mining Impact Trust Reserve Proceeds	U					
2220	County Transportation Reimbursement			U			
2240	County Retirement Distribution	U					
3110	State and County Equalization Aid – Current Year	U					
3115	State Special Education Allowable Costs – Districts			U			For special ed cooperatives, would be general revenue.
3120	State Guaranteed Tax Base Subsidy (GTB) – General Fund; State Debt Service Facilities Acquisition Reimbursement and Advance – Debt Service Fund	U					
3210	State On-Schedule Transportation Reimbursement			U			
3220	State Food Services Match			U			
3233	State Special Education – Direct Payments to Cooperatives			U			
3235	State Audiology Contracts			U			
3240	State Vocational Education Payment			U			
3250	State Adult Education Reimbursement			U			
3260	State Driver’s Education Reimbursement			U			
3270	State Gifted & Talented Grant			U			
3281	State Technology Aid	U					
3282	Flexibility Payment	U					
3290	State – Other State Grants	M		M		Yes	Depends on nature of grant.
3302	State Payment in Lieu of Taxes – Fish, Wildlife and Parks	U					
3330	State Hard Rock Mining Impact Aid	U					
3340	State Coal Board Grants	U					
3351	Medicaid – Audiological			U			
3352	Medicaid – Physical Therapy			U			

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3353	Medicaid – Occupational Therapy			U			
3354	Medicaid – Speech Therapy			U			
3355	Medicaid – Miscellaneous			U			
3440	State HB20/SB417 Property Tax Reimbursement	U					
3444	School Block Grant	U					Replaces 3420, 3430, 3301 & 3442
3460	Montana Oil and Gas Tax	U					
3900	State Other Revenue Collected on Behalf of School Districts	U					
4100	Unrestricted Grants-in-Aid Received Directly from the Federal Agencies	M		U	M		
4200	Unrestricted Grants-in-Aid Received from the Federal Government Through State Agencies	M		U	M		
4310	Federal Direct Elementary/Secondary Education			U			
4360	Federal Indian Education – Title V			U			
4370	Head Start			U			
4390	Federal – Other			U			
4510	Federal ESEA Title 1 and Title VI			U			
4530	Federal Vocational Education			U			
4540	Federal Adult Education			U			
4550	Federal Child Nutrition			U			
4555	School Foods Summer Program			U			
4560	Federal Handicapped			U			
4600	Grants through the Office of Public Instruction			U			
4650	Contracts with Office of Public Instruction			U			
4700	Restricted Grants-in-Aid Received from the Federal Government Through State Agencies Other than the Office of Public Instruction			U			
4800	Revenue in Lieu of Taxes	U					
4820	Federal Impact Aid – Title VIII	U		M	M	Yes	Several programs under Impact Aid for current operations, special ed, and school renovation.

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4910	Federal Other Revenue on Behalf of District – Direct	U					
4920	Federal Other Revenue on Behalf of District – via State	U		M			
4930	Federal Indirect Cost Recoveries/Aggregate of Reimbursements	U					
5110	Sale of Bonds						N/A – Reported as “Other Financing Sources and Uses”.
5120	Refunding Bonds						N/A – Reported as “Other Financing Sources and Uses”.
5200	Sale or Compensation for Loss of Assets	U					
5300	Operating Transfers						N/A – Eliminated from district-wide statements.
5400	Proceeds from Long-Term Liabilities						N/A – Reported as “Other Financing Sources and Uses”.
5700	Resources Transferred From Other School Districts or Cooperatives	M		U			Depends on nature of pass-through grant or purpose of being funded.
5710	Special Education Resources Transferred from Other School Districts or Cooperatives			U			
6100	Material Prior Period Revenue Adjustments	M	M	M	M	Yes	If immaterial, General or Program. Probably a special item.
9710	Residual Equity Transfers In						N/A - Usually eliminated unless coming out of an enterprise fund

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